

IN THE CLAIMS

1. **(Currently Amended)** A method for manufacturing a thin-film magnetic head in a wafer fabrication process, the method comprising the steps of:
sequentially depositing a first magnetic layer, a non-magnetic layer, and a second magnetic layer; and
forming a three-layer pole tip structure located between an air bearing surface and a position at a predetermined height from the air bearing surface by ion milling ~~using no reactive gas~~ said first magnetic layer, said non-magnetic layer, and said second magnetic layer, at the same time and free from using a reactive gas,
said non-magnetic layer being made of a material having an etching rate, for the ion milling ~~using no~~ free from using a reactive gas, equal to or higher than that of a material of said first magnetic layer and said second magnetic ~~layers~~ layer.
2. **(Currently Amended)** The method as claimed in claim 1, wherein a material of said non-magnetic layer is one selected from a group of silicon dioxide, tantalum oxide, silicon carbide, and aluminum nitride.
3. **(Currently Amended)** The method as claimed in claim 1, wherein a material of said first magnetic layer and said second magnetic ~~layers~~ layer is nitride containing iron.
4. **(Currently Amended)** The method as claimed in claim 1, wherein the material of said non-magnetic layer is tantalum oxide, and wherein the material of said first magnetic layer and said second magnetic ~~layers~~ layer is nickel iron.